

MAY 18 2005

Please Direct All Correspondence to Customer Number 20995AF
zgw**AMENDMENT / RESPONSE TRANSMITTAL**

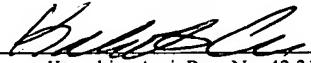
Applicant : Tatsuhiko KIUCHI, et al.
 App. No : 10/633,826
 Filed : August 4, 2003
 For : REFORMER
 Examiner : Basia Anna RIDLEY
 Art Unit : 1764

CERTIFICATE OF MAILING

I hereby certify that this correspondence and all marked attachments are being deposited with the United States Postal Service as first-class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on

May 16, 2005

(Date)


 Katsuhiro Arai, Reg. No. 43,315
Mail Stop AF

Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Sir:

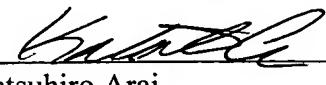
Transmitted herewith for filing in the above-identified application are the following enclosures:

Amendment After Final in six (6) pages.

The fee has been calculated as shown below:

FEE CALCULATION					
FEE TYPE			FEE CODE	CALCULATION	TOTAL
Excess Claims > 20	8	-	20	= 0	1202 (\$50)
Independent > 3	2	-	3	= 0	1201 (\$200)
					TOTAL FEE DUE
					\$0

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 Katsuhiro Arai
 Registration No. 43,315
 Attorney of Record
 Customer No. 20,995
 (949) 760-0404

WAKAB70.002AUS



PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Kiuchi et al.
Appl. No. : 10/633,826
Filed : August 4, 2003
For : REFORMER
Examiner : B. Ridley
Group Art Unit : 1764

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Katsuhiko Arai, Reg. No. 43,315

AMENDMENT AFTER FINAL

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action mailed February 23, 2005, please reconsider the present application in light of the following amendments and comments.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.